What is claimed is:

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1. A lid for covering a drinking cup containing a liquid, comprising:
a top wall having a generally circular periphery;
an annular sidewall downwardly depending from the top wall periphery;
the lid including a drinking opening formed adjacent to the periphery;
a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall, and

a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall, wherein any of the plurality of apertures formed in the first sidewall structure are positioned in an opposing manner.

2. The lid of claim 1, wherein regulator valve further comprises: a second opening formed in the first bottom wall;

a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall; and at least one aperture formed in one of the second bottom wall and the second sidewall structure.

- 20 3. The lid of claim 2, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second bottom wall.
 - 4. The lid of claim 2, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second sidewall structure.
 - 5. The lid of claim 2, wherein the plurality of apertures are formed in the first sidewall structure and the at least one aperture is formed in the second bottom wall.

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- 6. The lid of claim 1, wherein each of the plurality of apertures has a size that is smaller than that of the drinking hole.
 - 7. The lid of claim 1, wherein the drinking opening is formed in the top wall.
- 8. The lid of claim 1, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner.
 - 9. The lid of claim 1, further comprising:
- a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve.
 - 10. The lid of claim 9, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel.
- 20 11. The lid of claim 10, wherein the recess sidewall second portion has one of a convex and a concave shape.
 - 12. The lid of claim 10, further comprising:
- a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.
 - 13. The lid of claim 9, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.

- 14. A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery;
- a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the drinking opening and a second portion facing away from the drinking opening, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the drinking opening.

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- 15. The lid of claim 14, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the drinking opening is disposed in the channel.
- 15 16. The lid of claim 14, wherein the recess sidewall second portion has one of a convex and a concave shape.
 - 17. The lid of claim 15, further comprising:
- a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.
 - 18. The lid of claim 14, further comprising:
 - a regulator valve formed under the drinking opening, the regulator valve including:
 - a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall, and
 - a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall.

- 19. The lid of claim 18, wherein the plurality of apertures are formed in the first sidewall structure and are positioned in an opposing manner.
 - 20. The lid of claim 18, wherein regulator valve further comprises:
- a second opening formed in the first bottom wall;

a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall; and

at least one aperture formed in one of the second bottom wall and the second sidewall structure.

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- 21. The lid of claim 20, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second bottom wall.
- The lid of claim 20, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second sidewall structure.
 - 23. The lid of claim 20, wherein the plurality of apertures are formed in the first sidewall structure and the at least one aperture is formed in the second bottom wall.
- 20 24. The lid of claim 18, wherein each of the plurality of apertures has a size that is smaller than that of the drinking hole.
 - 25. The lid of claim 18, wherein the drinking opening is formed in the top wall.
- 25 26. The lid of claim 18, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner.
 - 27. The lid of claim 18, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.

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A lid for covering a drinking cup containing a liquid, comprising: 28. a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery; a regulator valve formed under the drinking opening, the regulator valve including: a sidewall structure downwardly depending from the lid adjacent the drinking

opening, and a plurality of apertures formed in the sidewall structure and positioned thereon

in an opposing manner.

The lid of claim 28, further comprising: 29.

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve.

- The lid of claim 29, wherein the wave-breaker recess sidewall first portion 30. faces but is separated from the annular sidewall to form a channel therebetween, and wherein 20 the regulator valve is disposed in the channel.
 - 31. The lid of claim 30, further comprising: a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.
 - The lid of claim 29, wherein the wave-breaker recess extends downwardly 32. further from the periphery than does the regulator valve.

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33. A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; a drinking opening formed in the top wall adjacent to the periphery;

a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the top wall adjacent the drinking opening and terminating in a first bottom wall,

a second opening formed in the first bottom wall,

a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall,

a plurality of apertures formed in the first bottom wall, and at least one aperture formed in the second bottom wall; and

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall second portion has one of a concave and a convex shape for reflecting waves of the liquid away from the regulator valve.

34. The lid of claim 33, wherein:

the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween,

the regulator valve is disposed in the channel, and

the lid further comprises a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.

35. The lid of claim 33, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.